
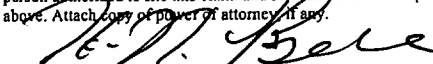


**EXHIBIT A**

<b>United States Bankruptcy Court/Southern District of New York</b> Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		<h2 style="margin: 0;">PROOF OF CLAIM</h2>	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000014195 	
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings, Inc.		Case No. of Debtor 08-13555	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)  Neal, Gerber & Eisenberg LLP c/o H. Nicholas Berberian, Esq. and Nicholas M. Miller, Esq. Two North LaSalle Street, Suite 1700 Chicago, IL 60602  Telephone number: (312) 269-8000 Email Address:		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>Court Claim Number:</b> _____ (If known)  <b>Filed on:</b> _____	
Name and address where payment should be sent (if different from above)  Telephone number: Email Address:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
<b>1. Amount of Claim as of Date Case Filed: \$ 80,556.88</b> If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* <b>*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.</b> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <a href="http://www.lehman-claims.com">http://www.lehman-claims.com</a> if claim is a based on a Derivative Contract or Guarantee.		<b>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a).</b> If any portion of your claim falls in one of the following categories, check the box and state the amount.  Specify the priority of the claim:  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____).  <b>Amount entitled to priority:</b>  \$ _____	
<b>2. Basis for Claim: Legal Services</b> (See instruction #2 on reverse side.)		<b>FOR COURT USE ONLY</b>  <div style="border: 2px solid black; padding: 10px; text-align: center;"> <b>FILED / RECEIVED</b>   <b>SEP 16 2009</b>   <b>EPIQ BANKRUPTCY SOLUTIONS, LLC</b> </div>	
<b>3. Last four digits of any number by which creditor identifies debtor: 7050</b> 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
<b>4. Secured Claim (See instruction #4 on reverse side.)</b> Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: Retainer + Value of Property: \$12,486.60 + Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ 0 + Basis for perfection: Legal possession + <b>Amount of Secured Claim: \$12,486.60 + Amount Unsecured: \$68,070.28 +</b>			
<b>6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$ 0</b> (See instruction #6 on reverse side.)		<b>FOR COURT USE ONLY</b>  <div style="border: 2px solid black; padding: 10px; text-align: center;"> <b>FILED / RECEIVED</b>   <b>SEP 16 2009</b>   <b>EPIQ BANKRUPTCY SOLUTIONS, LLC</b> </div>	
<b>7. Credits:</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim. <b>8. Documents:</b> Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. <b>DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.</b> If the documents are not available, please explain:			
<b>Date:</b> 9/14/09	<b>Signature:</b> The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. 		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

LAW OFFICES

**NEAL, GERBER & EISENBERG LLP**

TWO NORTH LA SALLE STREET  
CHICAGO, ILLINOIS 60602-3801  
(312) 269-8000  
F.E.I.N. 36-3532950

Lehman/Cleveland  
017050.0847  
HNB:clc

**INVOICE NO: 8801848**

**INVOICE DATE: May 31, 2008**

**SERVICE PERIOD COVERED FROM: April 1, 2008 through April 30, 2008:**

**TAXPAYER IDENTIFICATION NUMBER: 36-3532950**

**FIRM NAME:** NEAL GERBER & EISENBERG LLP

**FIRM ADDRESS:** TWO NORTH LaSALLE STREET  
23RD FL.  
CHICAGO, IL 60602

**FILETRACE**

**NAME:** Cleveland

**LEHMAN BROTHERS**

**P&L NUMBER:** LITI20020034

**LEHMAN BROTHERS**

**IN-HOUSE: ATTORNEY**  
Thomas Hommel/Bari Wolfe

**LEHMAN BROTHERS**

**FIRM NUMBER:** 0028

**THIS BILL**

	HOURS	AMOUNT	HOURS
LEGAL FEES	7.90	\$ 3,236.50	N/A
15% Discount		\$ (485.48)	
TOTAL		\$ 2,751.02	
 TOTAL EXPENSES & DISBURSEMENTS		 \$ 77,805.86	
 TOTAL		 \$ 80,556.88	

**SUMMARY OF SERVICES RENDERED**

(See Attached Performa)

**PROFESSIONAL FEE BREAKDOWN**

PERSONS PERFORMING SERVICES		HOURS & RATES	AMOUNT
P. G. King	Partner	1.90 hrs. at \$ 525.00	\$ 997.50
S.S. Berkeley	Partner	4.60 hrs. at \$ 460.00	\$ 2,116.00
B.W. Weichbrodt	Associate	0.10 hrs. at \$ 385.00	\$ 38.50
S.M. Bethel	Project Asst	1.30 hrs. at \$ 65.00	\$ 84.50
		<b>TOTAL</b>	\$ 3,236.50
		<b>LESS 15% Discount</b>	\$ (485.48)
		<b>TOTAL</b>	\$ 2,751.02

**EXPENSE & DISBURSEMENT ITEMS**

Reproduction of Documents	\$ 70.20
Facsimile Transmission	\$ 11.00
Professional Fees	\$ 77,059.58
Travel Expenses	\$ 665.08
<b>TOTAL</b>	<b>\$ 77,805.86</b>

DATE PRINTED 05/07/08 10:02:10  
 FEES BILL-THRU DATE 04/30/08  
 COST BILL-THRU DATE 04/30/08

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BILLING PROFESSIONAL  
 K. N. Berberian

CLIENT --- 017050 Lehman Brothers

MATTER --- 017050.0847 Cleveland

LITI20020034

8861848

BILLING ADDRESS --- Mr. Erik Connaughton  
 Vice President  
 Expense Control & Allocation  
 Lehman Brothers, Inc.  
 70 Hudson Street, 10th Floor  
 Jersey City, NJ 07302

BILLING NOTES

ACTUAL			UNBILLED TIME (Through 04/30/08)									
DATE	TIME-KEEPER	ELITE TKPR ID #	WORK DESCRIPTION	TASK CODE	ACT CODE	BILL HOURS	BILL RATE	BILL DOLLARS	CUMULATIVE TOTAL	INDEX #		
03/11/08	BWW	0415	Researching <del>whereabouts</del> whereabouts.	L190		0.10	385.00	38.50	38.50	3087784		
03/28/08	SMB	0460	Fas	L140		1.30	65.00	84.50	123.00	3110668		
04/09/08	SSB	0378	Review discovery requests to <del>whereabouts</del> and subpoena to <del>whereabouts</del> letter to NYSE regarding <del>whereabouts</del>	L110		0.80	460.00	368.00	491.00	3114546		
04/10/08	PGK	0176	Conversation with H. Albirt regarding status of case; Conversation with C. Searl and T. Hommel regarding same; Second conversation with H. Albirt regarding same.	L190		0.40	525.00	210.00	701.00	3117936		
04/10/08	PGK	0176	Review letters to H. Albirt and R. Sinnenberg and review and revise discovery requests.	L310		0.50	525.00	262.50	963.50	3117937		
04/10/08	SSB	0378	Make revisions to discovery request and Subpoena; review pleadings regarding issues to subpoena and discovery letter to Roger Synenburg regarding <del>whereabouts</del> contact information; letter to Harry Albirt enclosing subpoena to <del>whereabouts</del>	L110		2.70	460.00	1,242.00	2,205.50	3114547		
04/25/08	SSB	0378	Review correspondence regarding preparing conference from FINRA; Emails with Harry Albirt of FINRA regarding same; call with Roger	L110		0.40	460.00	184.00	2,389.50	3137151		

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BILLING PROFESSIONAL  
H. N. Berberian

CLIENT --- 017050 Lehman Brothers  
MATTER --- 017050.0847 Cleveland

DATE	ACTUAL TIME-KEEPER ID #	WORK DESCRIPTION	TASK CODE	ACT CODE	BILL HOURS	BILL RATE	BILL DOLLARS	CUMULATIVE TOTAL	INDEX #
04/28/08	SSB 0378	Synenberg regarding [REDACTED] address and contact information; Email to P. King regarding same.							
		Review profile and awards for replacement arbitrator [REDACTED]; draft letter to Roger Synenberg regarding [REDACTED] contact information and prehearing conference; call to probation office to attempt to obtain [REDACTED] information.	L190		0.70	460.00	322.00	2,711.50	3139859
04/29/08	PGK 0176	[REDACTED] - Prepare for and represent Lehman in connection with prehearing conference for arbitration claim against [REDACTED].	L230		1.00	525.00	525.00	3,236.50	3133449
TOTAL DOLLAR VALUE --- \$ 3,236.50									
7.90 -- TOTAL HOURS									

TIMEKEEPER SUMMARY

SUMMARY OF ACTUAL TIME			
ID	NAME	HOURS	DOLLARS
PGK	P. G. King	1.90	997.50
SSB	S.S. Berkeley	4.60	2,116.00
BWW	B.W. Weichbrodt	0.10	38.50
SMB	S.M. Bethel	1.30	84.50
TOTALS		7.90	\$ 3,236.50

SUMMARY OF TIME ENTRY

TASK CODE	HOURS	RATE	DOLLARS
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COST BILL-THRU DATE 04/30/08

BILLING PROFESSIONAL  
H. N. Berberian

CLIENT --- 017050 Lehman Brothers

MATTER --- 017050.0847 Cleveland

LIT20020034

L110	3.90	460.00	1,794.00
L140	1.30	65.00	84.50
L190	1.20	475.42	570.50
L230	1.00	525.00	525.00
L310	0.50	525.00	262.50
TOTALS	7.90	\$	3,236.50

DATE PRINTED 05/07/08 10:02:12  
FEES BILL-THRU DATE 04/30/08  
COST BILL-THRU DATE 04/30/08

BILLING PROFESSIONAL  
H. N. Berberian

CLIENT --- 017050 Lehman Brothers

MATTER --- 017050.0847 Cleveland

LIT120020034

UNBILLED COSTS (Through 04/30/08)

DATE	AMOUNT	COST DESCRIPTION	CHECK NUMBER	COST CODE	EXPENSE CODE	INDEX #
04/02/08	77,059.58	Professional Fees - Vendor: DecisionQuest Inc Professional fees	W1641603	PROFEEL	E123	2058863
04/09/08	0.60	Reproduction of Documents		COPY2	E101	2063101
04/09/08	0.60	Reproduction of Documents		COPY2	E101	2063102
04/09/08	2.00	Facsimile Transmission		FAX2	E104	2063103
04/09/08	2.00	Facsimile Transmission		FAX2	E104	2063104
04/09/08	2.00	Facsimile Transmission		FAX2	E104	2063105
04/09/08	1.00	Facsimile Transmission		FAX2	E104	2063106
04/09/08	665.08	Travel Expenses - Vendor: H. Nicholas Berberian - additional expenses incurred during travel to Cleveland, OH for Glazer Hearing per HNB 6/22-25/07	320099	TRAVELL	E110	2062052
04/28/08	0.80	Reproduction of Documents		COPY2	E101	2067801
04/28/08	27.10	Reproduction of Documents		COPY2	E101	2067802
04/28/08	3.10	Reproduction of Documents		COPY2	E101	2067803
04/29/08	1.80	Reproduction of Documents		COPY2	E101	2067804
04/29/08	0.30	Reproduction of Documents		COPY2	E101	2067805
04/29/08	2.00	Facsimile Transmission		FAX2	E104	2067810
04/29/08	2.00	Facsimile Transmission		FAX2	E104	2067811
04/30/08	1.00	Reproduction of Documents		COPY2	E101	2067806
04/30/08	0.10	Reproduction of Documents		COPY2	E101	2067807
04/30/08	6.00	Reproduction of Documents		COPY2	E101	2067808

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COST BILL-THRU DATE 04/30/08

BILLING PROFESSIONAL  
H. N. Berberian

CLIENT --- 017050 Lehman Brothers  
MATTER --- 017050.0847 Cleveland

DATE	AMOUNT	COST DESCRIPTION	CHECK NUMBER	COST CODE	EXPENSE CODE	INDEX #
04/30/08	28.80	Reproduction of Documents		COPY2	E101	2067809

TOTAL COSTS -- \$ 77,805.86

SUMMARY OF CLIENT COSTS

COST CODE	DOLLARS
COPY2	70.20
FAX2	11.00
PROFEE1	77,059.58
TRAVEL1	665.08
TOTALS	-- \$ 77,805.86

TOTAL FEES AND EXPENSES DUE -- \$ 81,042.36

Nina Taylor Brody  
Paralegal

Tel 312.269.5324  
Fax 312.980.0791  
nbrody@ngelaw.com

September 15, 2009

**VIA FEDERAL EXPRESS**

Epiq Bankruptcy Solutions, LLC  
Attn: Lehman Brothers Holdings Claims Processing  
757 Third Avenue, 3rd Floor  
New York, NY 10017

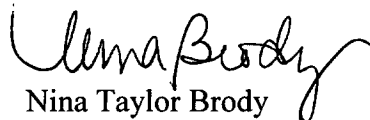
Re: In re: Lehman Brothers Holdings, Inc., Case No. 08-13555

To Whom It May Concern:

Enclosed are an original and one (1) copy of a proof of claim of Neal, Gerber & Eisenberg LLP for filing in the above-referenced case. Kindly return a file-stamped copy of the claim in the enclosed self-addressed stamped envelope. Thank you for attention to this matter.

Very truly yours,

NEAL, GERBER & EISENBERG LLP

  
Nina Taylor Brody  
Paralegal

Enclosures

cc: H. Nicholas Berberian (w/encl.)  
Nicholas M. Miller (w/encl.)

NGEDOCs: 1656638.1

977172831888



**From**

Hampton Judy  
NEAL GERBER & EISENBERG LLP  
2 N LA SALLE ST STE 2000  
CHICAGO, IL 606023980  
US  
3122695295

**To**

Lehman Brothers Holdings Claims  
Epiq Bankruptcy Solutions  
757 Third Avenue 3rd Floor  
New York, NY 10017  
United States  
312-269-5295

**Shipment Information**

Service: Priority Overnight  
Packaging: FedEx Envelope  
Handling:  
Dimmed:  
Weight: 1  
Bill Shipment To:  
Bill Duty/Tax/Fees:  
Reference: 007888.0049  
Declared Value: 0

**History**

**Ship to new recipient**

**Ship to same recipient**

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